

## CHAPTER 10: SECTION 1

### STATEWIDE SECURITY POLICY

CRS 24-30-201 requires the State Controller to:

- Manage the finances and financial affairs of the state.
- Coordinate all the procedures for financial administration and financial control so as to integrate them into an adequate and unified system, including the devising, prescribing and installing of accounting forms, records and procedures for all agencies.
- To conduct all central accounting and fiscal reporting for the state as a whole.

Colorado State Fiscal Rule 1-3 states that the State Controller is the official custodian of the financial portion of the database included with the state financial system. The official custodian prescribes the rules and regulations with reference to query, use or inspection of the financial records. The State Controller shall approve access to financial information contained in the database.

Colorado State Fiscal Rule 1-5 states that the State Controller is responsible for the overall security of the state financial system. The State Controller may delegate the security responsibility to state agencies for their portion of the financial database on the state financial system.

In accordance with State Fiscal Rules 1-3 and 1-5, the following statewide security policy shall be followed by employees, including contract employees, of all state agencies and institutions of higher education.

#### Definitions:

Security administrator - The person responsible for ensuring access to the state financial system is adequately controlled and monitored.

State Controller - The State Controller or his designee.

State employee - Any full-time, part-time, temporary, contract person, or independent contractor employed or hired by a state agency.

State financial system - The Colorado Financial Reporting System (COFRS), INFOPAC, Document Direct, the Financial Data Warehouse, CPPS and KRONOS.

#### 1.1 Delegation

The State Controller is the statewide security administrator. The State Controller may delegate agency security responsibilities to the controller or other appropriate personnel within each state department. These delegates cannot further sub-delegate security responsibilities. Actual data entry ability on COFRS may be assigned to some one that reports to the approved State Controller delegate.

#### 1.2 State of Colorado State Financial System Security Policy

In order to ensure that access to the state financial system is controlled, it is the policy of the State Controller that:

- Each delegated state agency security administrator will sign a security administrator agreement.
- Each delegated state agency security administrator will attend appropriate security training.
- Access to the state financial system is granted only for official state business.
- Each state employee given access to the state financial system will sign a security compliance statement.
- Access by a state employee will be limited to only what the employee needs to accomplish their job responsibilities.
- Each state employee given access to the state financial system will receive an individual user ID for access to the state financial system.
- All user ID's with access to the state financial system will require password protection.
- Access to the state financial systems will be deleted when the state employee no longer works for the state agency.
- Security administrators will perform periodic reviews to ensure the state agency is in compliance with this policy.
- Security administrators will not make changes to their own security.
- The State Controller may approve exemptions or waivers from this policy.

### **1.3 Policy Guidelines**

The following guidelines may be used to assist state agencies with the implementation of this policy.

- When establishing user ID's for a state employee with access to multiple applications within the state financial system, the same user ID should be used, if practical.
- Department personnel delegated as security administrators should establish internal procedures to assist with granting appropriate security access to the state financial system. These procedures should include a process to add, change and delete users and may require lower level reviews of security access requests.
- Departments granted waivers from this policy are required to implement alternate controls to ensure access to the state financial system is adequately controlled. The State Controller must approve the alternate system of controls.

## CHAPTER 10: SECTION 2

### FINANCIAL DATA WAREHOUSE

The SCO/COFRS Financial Data Warehouse is a web-based reporting tool available to state employees. It is based on financial data collected in the State of Colorado's reporting system, COFRS. A complete set of accounting and budget data is available since FY01, and summary information is available for FY97 through FY00. Currently, over 350 reports may be created in real time according to user-specified parameters.

Ledgers (such as the general ledger and budget ledger) are updated nightly from COFRS data. The AFSC, AFSF, AFSI, AGNT, AGPR, APP2, APPI, BBAL, EXPB, GBLI and PRBL tables are also updated nightly. All other COFRS tables are updated each weekend.

The reports are grouped by agency, organization, and department reports. Within each group, the following reports may be generated:

**Daily:** These reports include data for a single date or date range within the current and most recent accounting periods.

**YTD/Period-End:** These reports may be run for a specific month, through a specific period, or year-to-date for the specified fiscal year using radio buttons on the criteria page.

**Budget:** These reports show the expense budget status.

Within these groupings, reports are available as follows:

**Balance Sheet:** These reports show balance sheet amounts (account types 01, 02, 03 and 23) by fund. Drill-down reports are available for the detail of the amounts. Other balance sheet reports are available sorted by GBL and reporting category.

**Expenditure:** These reports show expenditure activity (account types 22 and 24) by fund. Drill-down reports are available for the detail of the amounts. Other expenditure reports are available sorted by program, organization and long bill line item.

**Revenue:** These reports show revenue activity (account type 31) by fund. Drill-down reports are available for the detail of the amounts. Other revenue reports are available sorted by program, organization and sub-revenue.

**Encumbrance:** These reports show encumbrance amounts (account type 21) by object group and object code. Drill-down reports are available for the detail of the amounts. Other reports are available for pre-encumbrance activity (account type 20).

#### 2.1 Special Reports

**Create a Report:** You may display a summary report of your own design in the Create a Report screen. Data in the report is taken from a summarized trial balance file.

**Document Search:** COFRS transactions meeting specific search criteria may be displayed using the document search form. You may search for a vendor name, a transaction ID, an object, a revenue source, a balance sheet account or any combination of these.

**Grant Reports:** Grant reports are based on the AGNT and GBLI tables, and are available inception-to-date.

**Other Reports:** This page allows you to run customized reports for your agency or department. If you have any report requests, please e-mail COFRS.csg@state.co.us with the criteria you would like to see in a report. You will be contacted when the report is completed with information on how to run the report.

**Statewide Reports:** Reports are available for all agencies/departments on this page.

**Table Listings:** Reports on specific COFRS tables may be run for an agency or department.

**5-Year Reports:** You may display summary information of your own design from FY98 through FY02 in the 5-Year Report screen. Data in the report is taken from a summarized trial balance file.

Reports may be viewed in the following formats:

**HTML page:** A report may be displayed in your web browser as an HTML page. This is the default report format. You will need to use either Microsoft Internet Explorer version 5.0 or later, or Netscape Navigator version 4.7 or later. Cookies must be enabled.

**EXCEL 2000 and EXCEL spreadsheet:** A report may be exported to a spreadsheet that may be read by Microsoft EXCEL or other spreadsheet software. If you use Microsoft Internet Explorer, the spreadsheet automatically opens in the browser window. If you use Netscape Navigator, you may download the EXCEL spreadsheet and open it in a separate window.

**EXCEL 2000 spreadsheet:** The EXCEL 2000 spreadsheet format captures the complete report, including titles, headers, footers, subtotals and totals in spreadsheet format.

**EXCEL spreadsheet:** The EXCEL spreadsheet format includes only the data of the report. The report title, header, footer, subtotals and totals are omitted. This format is useful if you wish to re-arrange or delete certain columns in the report. You may also re-sort the report or display it as a graph or a pivot table by using EXCEL charting functions. If you need to document the date and selection criteria used to prepare the report, you must do so in a separate file or text box within the spreadsheet.

**PDF file:** In some cases, you may prefer the PDF report format to HTML for viewing and printing a report. Adobe Acrobat is required to read PDF files. When you select to view a report in PDF format, the Adobe Acrobat reader application should open within your browser, and you may view and print the report within it.